

Legislative Analysis



ELECTRONIC TAX TRIBUNAL HEARINGS

Phone: (517) 373-8080
<http://www.house.mi.gov/hfa>

House Bill 4098 as passed by the House
Sponsor: Rep. Pat Outman

Analysis available at
<http://www.legislature.mi.gov>

House Bill 4099 as passed by the House
Sponsor: Rep. Steve Frisbie

Committee: Finance
Complete to 3-19-25

SUMMARY:

House Bill 4098 would amend the Tax Tribunal act to allow the tribunal hold hearings and decide proceedings electronically by telephone, by video conferencing or in person.

Under the bill, in-person hearings would be held upon request of one of the parties in the proceeding and would have to be held at a location that is mutually agreed on by all parties and approved by the tribunal.

MCL 205.726 and 205.734

House Bill 4099 would amend the Open Meetings Act to make complementary changes allowing for the implementation of House Bill 4098.

MCL 15.263a

Neither bill can take effect unless both bills are enacted.

BRIEF DISCUSSION:

Supporters of the bills argued that they will improve taxpayers' access to the tax tribunal by eliminating the unnecessary burden of having to travel to Lansing to participate in the process.

FISCAL IMPACT:

To the extent that House Bill 4098 allows for additional remote hearings, it could generate savings for the state through reduced travel expenses. However, it is expected that any fiscal impact would be minimal.

House Bill 4099 would have no fiscal impact on the state or local units of government.

POSITIONS:

The following entities indicated support for the bills:

- Michigan Chamber of Commerce (3-4-25)
- State Bar of Michigan (3-11-25)

- City of Ann Arbor (3-11-25)
- Detroit Regional Chamber (3-11-25)
- Home Builders Association of Michigan (3-11-25)
- Michigan State Employee Retirees Association (3-11-25)

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